

Message Text

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PAGE 01 BONN 13296 201706Z
ACTION EUR-12

INFO OCT-01 EA-10 NEA-10 ISO-00 AID-05 CIAE-00 EB-08
FRB-03 INR-10 NSAE-00 ICA-11 XMB-02 OPIC-03 SP-02
LAB-04 SIL-01 OMB-01 L-03 /086 W
-----120471 211057Z /21

R 201516Z JUL 78
FM AMEMBASSY BONN
TO SECSTATE WASHDC 0447
DEPARTMENT TREASURY
USDOC WASHDC
INFO AMEMBASSY VIENNA
AMEMBASSY LONDON
AMEMBASSY PARIS
AMEMBASSY HELSINKI
AMEMBASSY STOCKHOLM
AMEMBASSY COPENHAGEN
AMEMBASSY OSLO
AMEMBASSY TOKYO
AMEMBASSY BRUSSELS
AMCONSUL AMSTERDAM
AMEMBASSY BERN
AMEMBASSY ROME
AMEMBASSY LISBON
AMEMBASSY LUXEMBOURG
AMEMBASSY MADRID
AMEMBASSY ATHENS
AMEMBASSY ANKARA
AMEMBASSY TEHRAN
AMEMBASSY MOSCOW

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COMMERCE/BEWT FOR D. STEIN, TREASURY/OTA FOR M. FIELD
STATE/EUR/SOV FOR J. COLBERT

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E.O. 11652: N/A
TAGS: EFIN ECON UR US XT JA IR GW
SUBJECT: NEW SOVIET TAX DECREE

REF: STATE 176138

1. FRG FINANCE MINISTRY HAS INFORMED US THAT FRG HAS NO

TAX AGREEMENT WITH USSR. NEGOTIATIONS FOR SUCH AN AGREEMENT TOOK PLACE IN 1974 AND 1977 AND THE FINANCE MINISTRY EXPECTS TALKS TO BE RENEWED EITHER IN THE COURSE OF 1978 OR EARLY IN 1979. OUR FINANCE MINISTRY CONTACT INDICATED THAT INCLUSION OF BERLIN IN THE AGREEMENT HAD BEEN ONE OF THE ISSUES FOR WHICH A MUTUALLY ACCEPTABLE FORMULA HAD NOT BEEN FOUND. IN THE ABSENCE OF ANY GREAT INTEREST ON THE PART OF GERMAN BUSINESS, NEGOTIATION OF A TAX AGREEMENT HAS NOT BEEN AN ISSUE OF PRIME IMPORTANCE. OUR CONTACT THOUGHT, HOWEVER, THAT SOVIET ENACTMENT OF THIS NEW TAX DECREE MIGHT CHANGE THE ATTITUDE OF GERMAN BUSINESS REGARDING THE DESIRABILITY OF A BILATERAL AGREEMENT.

2. FRG HAD INITIALLY SOUGHT TO NEGOTIATE AN AGREEMENT ALONG THE LINES OF THE OECD MODEL BUT MET STRONG SOVIET RESISTANCE. OUR CONTACT EXPRESSED AS HIS PERSONAL BELIEF THAT THE FRG WOULD EVENTUALLY NEGOTIATE AN AGREEMENT WHICH STOOD SOMEWHERE BETWEEN THE OECD RECOMMENDED MODEL AND THE U.S.-SOVIET TAX CONVENTION.
STOESSEL

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW
Control Number: n/a
Copy: SINGLE
Draft Date: 20 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978BONN13296
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
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Executive Order: N/A
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Expiration:
Film Number: D780300-0151
Format: TEL
From: BONN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780740/aaaabhgt.tel
Line Count: 83
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 986b3570-c288-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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Previous Handling Restrictions: n/a
Reference: 78 STATE 176138
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Review Content Flags:
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Review Exemptions: n/a
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Review Release Date: N/A
Review Release Event: n/a
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SAS ID: 1948067
Secure: OPEN
Status: NATIVE
Subject: NEW SOVIET TAX DECREE
TAGS: EFIN, ECON, UR, US, XT, JA, IR, GE
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vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/986b3570-c288-dd11-92da-001cc4696bcc
Review Markings:
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